

Fill in this information to identify your case:

United States Bankruptcy Court for the:

SOUTHERN DISTRICT OF NEW YORK

Case number (if known) Chapter **11**

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/19

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name **Liddle & Robinson, L.L.P.**

2. All other names debtor used in the last 8 years
Include any assumed names, trade names and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) **13-3226440**

4. Debtor's address Principal place of business Mailing address, if different from principal place of business

**1177 Avenue of the Americas, 5th Floor
New York, NY 10036**

Number, Street, City, State & ZIP Code

New York
County

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) **www.liddlerobinson.com**

6. Type of debtor
☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
☐ Partnership (excluding LLP)
☐ Other. Specify:

Debtor **Liddle & Robinson, L.L.P.**
Name

Case number (if known)

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. **Check all that apply:**

- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625 (amount subject to adjustment on 4/01/22 and every 3 years after that).
- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- ☐ No
- ☒ Yes.

List all cases. If more than 1, attach a separate list

Debtor	Jeffrey Lew Liddle	Relationship	Managing Partner
District	Southern District of New York	When	3/11/19
		Case number, if known	19-10747

Debtor **Liddle & Robinson, L.L.P.**
Name

Case number (if known)

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☒ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes.

Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (*Check all that apply.*)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No

☐ Yes.

Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☐ 1-49

☐ 50-99

☒ 100-199

☐ 200-999

☐ 1,000-5,000

☐ 5001-10,000

☐ 10,001-25,000

☐ 25,001-50,000

☐ 50,001-100,000

☐ More than 100,000

15. Estimated Assets

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☒ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

16. Estimated liabilities

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☐ \$1,000,001 - \$10 million

☒ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

Debtor **Liddle & Robinson, L.L.P.**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **July 22, 2019**
MM / DD / YYYY

X /s/ Jeffrey Lew Liddle
Signature of authorized representative of debtor

Jeffrey Lew Liddle
Printed name

Title **Managing Partner**

18. Signature of attorney

X /s/ William F. Gray, Jr.
Signature of attorney for debtor

Date **July 22, 2019**
MM / DD / YYYY

William F. Gray, Jr.
Printed name

Foley Hoag LLP
Firm name

1301 Avenue of the Americas, 25th Floor
New York, NY 10019-6022
Number, Street, City, State & ZIP Code

Contact phone **646-927-5549**

Email address **wgray@foleyhoag.com**

1716182 NY
Bar number and State

Fill in this information to identify the case:

Debtor name **Liddle & Robinson, L.L.P.**
United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**
Case number (if known): _____

☐ Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders 12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
800 Third Avenue Associates c/o Platte, Klarsfeld & Levine 10 East 40th Street, 46th Fl New York, NY 10016	Jeffrey Klarsfeld, Esq. jklarsfeld@plattelaw.com (212) 726-4423	Judgment	Disputed			\$646,223.09
Andrea M. Paparella 150 West 28th St. Suite 1603 New York, NY 10001	Andrea M. Paparella ap@andreapaparell a.com (212) 675-2523	Equal Pay Discrimination Lawsuit	Contingent Unliquidated Disputed Subject to Setoff			\$32,000,000.00
Blank Rome LLP One Logan Square 130 North 18th Street Philadelphia, PA 19103-6998	Lisa McLeod lmcLeod@blankrome.com (215) 988-3084	Legal Fees	Contingent Unliquidated Disputed Subject to Setoff			\$83,269.58
Bloomberg BNA P.O. Box 17009 Baltimore, MD 21297-1009	Sonia Green sgreen@bna.com (301) 280-2173	Software/Subscrip tion Fees				\$33,234.09
Canon Financial Services, Inc. c/o Platzer, Swergold, Levine, Goldberg, Katz & Jaslow, LLP 475 Park Ave South New York, NY 10016	Stephanie R. Levine stephanielevine@p latzerlaw.com (212) 593-3000	Maintenance Fees	Disputed			\$43,977.38
Counsel Financial Holdings, LLC 6400 Main Street, Suite 120 Williamsville, NY 14221	Felice Callahan info@counselfinan cial.com (800) 820-4430	Loan	Contingent Unliquidated Disputed Subject to Setoff			\$1,906,621.00

Debtor **Liddle & Robinson, L.L.P.**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Counsel Financial II, LLC 605 Third Avenue Davidoff Hutcher & Citron LLP New York, NY 10158	David H. Wander, Esq. dhw@dhclegal.com (212) 557-7200	Loan	Contingent Unliquidated Disputed Subject to Setoff			\$6,546,448.83
DeLage Landen Fin'l Services 880 Fifth Avenue Suite 1401 New York, NY 10011	Bryan E. Wolkind, Esq. bwolkind@foster-wolkind.com (212) 691-2313	Guarantee-Lease Charge	Contingent Disputed Subject to Setoff			\$197,310.50
Effat S. Emamian 233 Broadway, Suite 2702 New York, NY 10279	Andrew Lavoott Bluestone ALB@bluestonela wfirm.com (212) 791-5600	Legal Malpractice Suit	Contingent Unliquidated Disputed Subject to Setoff			\$15,000,000.00
Eisner, P.C. 152 West 57th Street 48th Floor New York, NY 10019	Michael Eisner meisner@eisnerlaw.com (646) 876-2600	Legal Fees	Contingent Unliquidated Disputed Subject to Setoff			\$138,948.42
Globe Storage & Moving Co. c/o Law Firm of Elias Schwartz 343 Great Neck Road Great Neck, NY 11021	Alan Fleisher afleischer@globemoving.com (212) 925-6773	Storage Fees				\$55,556.64
Iron Mountain Records Mgmt P.O. Box 27128 New York, NY 10087-7128	Curt Winters curtis.winters@iqor.com (800) 999-9407	Storage Fees				\$36,741.56
Joseph P. Day Realty 9 East 40th Street 8th Fl New York, NY 10016	Nick Steixner nick8003rd@aol.com (212) 888-0935	Rent	Disputed			\$889,453.29
Kasowitz Benson Torres LLP 1633 Broadway New York, NY 10019	Joshua Siegel, Esq. jsiegel@kasowitz.com (212) 506-1700	Legal Fees	Disputed			\$208,730.59
LIG Capital, LLC 6400 Main Street Suite 120 Williamsville, NY 14221	Megan Payne info@counselfinancial.com (800) 820-4430	Guarantor Obligation	Contingent Unliquidated Disputed Subject to Setoff			\$634,910.04

Debtor **Liddle & Robinson, L.L.P.**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Michael Barr c/o Garvey Schubert Barer 100 Wall St 20th Fl New York, NY 10005	Alan A. Heller, Esq. aheller@gsblaw.com (212) 965-4526	Legal Malpractice Suit	Contingent Unliquidated Disputed			\$6,500,000.00
Rose M. Reverendo 811 Floral Avenue Elizabeth, NJ 07208	Rose M. Reverendo rreverendo@liddlerobinson.com (646) 452-7211	Payroll and reimbursements				\$28,344.55
Solarus Technologies 14 Penn Plaza Suite 1402 New York, NY 10122	Matthew Nikraves matthew@solarustech.com (212) 606-2210	IT Server Fees				\$54,500.00
Veritext New York Reporting Co PO Box 71303 Chicago, IL 60694-1303	Deborah Neiderfer dneiderfer@veritext.com (212) 490-3430	Court reporting fees				\$164,136.48
Wilson Elser Moskowitz Edelman & Dicker LLP 1133 Westchester Avenue White Plains, NY 10604	Nyasha Goodyear nyasha.goodyear@wilsonelser.com (914) 872-7663	Legal Fees				\$27,099.10

Fill in this information to identify the case:

Debtor name Liddle & Robinson, L.L.P.

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
☒ Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim Do not deduct the value of collateral.	Column B Value of collateral that supports this claim	
2.1	800 Third Avenue Associates <small>Creditor's Name</small> c/o Platte, Klarsfeld & Levine 10 East 40th Street, 46th Fl New York, NY 10016 <small>Creditor's mailing address</small> jklarsfeld@plattelaw.com <small>Creditor's email address, if known</small> Date debt was incurred Last 4 digits of account number Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority. Joseph P. Day Realty	Describe debtor's property that is subject to a lien Bank Accounts Describe the lien Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) As of the petition filing date, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$646,223.09	\$100.00

2.2	Counsel Financial Holdings, LLC <small>Creditor's Name</small> 6400 Main Street, Suite 120 Williamsville, NY 14221 <small>Creditor's mailing address</small> info@counselfinancial.com <small>Creditor's email address, if known</small> Date debt was incurred Last 4 digits of account number Do multiple creditors have an interest in the same property?	Describe debtor's property that is subject to a lien Accounts receivable arising from judgments and settlement amounts Describe the lien Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) As of the petition filing date, the claim is: Check all that apply	\$1,906,621.00	\$2,000,000.00
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Debtor **Liddle & Robinson, L.L.P.**
Name

Case number (if know)

☒ No
☒ Yes. Specify each creditor,
including this creditor and its relative
priority.
Counsel Financial II, LLC; LIG
Capital, LLC

☒ Contingent
☒ Unliquidated
☒ Disputed

2.3 Counsel Financial II, LLC

Creditor's Name
**605 Third Avenue
Davidoff Hutcher & Citron
LLP
New York, NY 10158**
Creditor's mailing address

dhw@dhclegal.com

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

**Do multiple creditors have an
interest in the same property?**

☒ No
☒ Yes. Specify each creditor,
including this creditor and its relative
priority.
Counsel Financial Holdings, LLC; LIG
Capital, LLC

Describe debtor's property that is subject to a lien

\$6,546,448.83

\$2,000,000.00

Accounts receivable arising from judgments and settlement
amounts

Describe the lien

Is the creditor an insider or related party?

☒ No
☐ Yes

Is anyone else liable on this claim?

☒ No
☐ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

☒ Contingent
☒ Unliquidated
☒ Disputed

2.4 Joseph P. Day Realty

Creditor's Name
**9 East 40th Street
8th Fl
New York, NY 10016**
Creditor's mailing address

nick8003rd@aol.com

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

**Do multiple creditors have an
interest in the same property?**

☒ No
☒ Yes. Specify each creditor,
including this creditor and its relative
priority.
800 Third Avenue Associates

Describe debtor's property that is subject to a lien

\$889,453.29

\$100.00

Bank Accounts

Describe the lien

Is the creditor an insider or related party?

☒ No
☐ Yes

Is anyone else liable on this claim?

☒ No
☐ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

☐ Contingent
☐ Unliquidated
☒ Disputed

2.5 LIG Capital, LLC

Creditor's Name
**6400 Main Street
Suite 120
Williamsville, NY 14221**
Creditor's mailing address

info@counselfinancial.com

Creditor's email address, if known

Describe debtor's property that is subject to a lien

\$634,910.04

\$2,000,000.00

Accounts receivable arising from judgments and settlement
amounts.

Describe the lien

Is the creditor an insider or related party?

☒ No
☐ Yes

Is anyone else liable on this claim?

Debtor **Liddle & Robinson, L.L.P.** Case number (if know) _____
Name

Date debt was incurred

☒

No

☐

Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

Last 4 digits of account number

Do multiple creditors have an
interest in the same property?

☒

No

☒

Yes. Specify each creditor,
including this creditor and its relative
priority.

Counsel Financial Holdings, LLC; LIG
Capital, LLC

As of the petition filing date, the claim is:

Check all that apply

☒

Contingent

☒

Unliquidated

☒

Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$10,623,656.
25

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did
you enter the related creditor?

Last 4 digits of
account number for
this entity

In re Liddle & Robinson, L.L.P., Debtor

List of Creditors

Page 1 of 11

800 THIRD AVENUE ASSOCIATES
C/O PLATTE, KLARSFLED & LEVINE
10 EAST 40TH STREET, 46TH FL
NEW YORK, NY 10016

ABA
POST OFFICE BOX 4745
CAROL STREAM, IL 60197-4745

ADP, LLC
PO BOX 842875
BOSTON, MA 02284-2875

AFCO
PO BOX 360572
PITTSBURGH, PA 15250-6572

ALEX RISSMILLER
254 WEST 71ST STREET APT. 3A
NEW YORK, NY 10023

AMERICAN COLLEGE OF
TRIAL LAWYERS
1300 DOVE STREET SUITE 150
NEWPORT BEACH, CA 92660

AMERICAN EXPRESS CORP. CARDS
C/O RELIN, GOLDSTEIN & CRANE
28 EAST MAIN STREET, STE 1800
ROCHESTER, NY 14614-1991

ANDREA M. PAPARELLA
150 WEST 28TH ST.
SUITE 1603
NEW YORK, NY 10001

APPEALTECH, LLC
Z J LLC DBA APPEALTECH
7 WEST 36TH STREET, 10TH FL
NEW YORK, NY 10018

ARANTXA KING
346 EAST 63RD STREET APT. 3A
NEW YORK, NY 10065

In re Liddle & Robinson, L.L.P., Debtor

List of Creditors

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ARCHER CONSULTANTS, INC.
1101 STEWART AVENUE
SUITE 300
GARDEN CITY, NY 11530

AVANT BUSINESS SERVICES
P.O. BOX 5952
GRAND CENTRAL STATION
NEW YORK, NY 10163-5952

BIA (FORMERLY US LEGAL SUPPORT)
BIA ACCOUNT ADMINISTRATION
950 TRADE CENTRE WAY, STE 240
PORTAGE, MI 49002

BLAINE H. BORTNICK
266 WEST 12TH STREET
NEW YORK, NY 10014

BLANK ROME LLP
ONE LOGAN SQUARE
130 NORTH 18TH STREET
PHILADELPHIA, PA 19103-6998

BLOOMBERG BNA
BOOK DIVISION
P.O. BOX 308
PARLIN, NJ 08859-0308

BLOOMBERG BNA
P.O. BOX 17009
BALTIMORE, MD 21297-1009

BRAFF, HARRIS SUKONECK&MALOOF
P.O. BOX 657
570 WEST MOUNT PLEASANT AVE
LIVINGSTON, NJ 07039

CANON FINANCIAL SERVICES, INC.
C/O PLATZER, SWERGOLD, LEVINE
475 PARK AVE SOUTH
NEW YORK, NY 10016

In re Liddle & Robinson, L.L.P., Debtor

List of Creditors

Page 3 of 11

CANON SOLUTIONS AMERICA, INC.
C/O CAINE & WEINER
12005 FORD RD, STE 300
DALLAS, TX 75234

CHRISTINE PALMIERI
421 STELLAR AVENUE
PELHAM, NY 10803

CLIENT SECURITY FUND CONN.
P.O. BOX 1379
HARTFORD, CT 06143-1379

COFFEE DISTRIBUTING CORP.
200 BROADWAY
PO BOX
NEW HYDE PARK, NY 11040

CORNELL CLUB-NEW YORK
6 EAST 44TH STREET
NEW YORK, NY 10017

COUNSEL FINANCIAL HOLDINGS,
LLC
6400 MAIN STREET, SUITE 120
WILLIAMSVILLE, NY 14221

COUNSEL FINANCIAL II, LLC
605 THIRD AVENUE
DAVIDOFF HUTCHER & CITRON LLP
NEW YORK, NY 10158

COUNSEL PRESS
P.O. BOX 65019
BALTIMORE, MD 21264-5019

CRAIG TARASOFF
245 EAST 63RD STREET
APT. 1409
NEW YORK, NY 10065

D'AMICO CERTIFIED SHORTHAND
P.O. BOX 380
BERKELEY HEIGHTS, NJ 07922

In re Liddle & Robinson, L.L.P., Debtor

List of Creditors

Page 4 of 11

DAVID I. GREENBERGER
BAILEY DUQUETTE P.C.
100 BROADWAY, 10TH FLOOR
NEW YORK, NY 10005

DAVID M. MAREK
228 HAMILTON AVENUE
PALO ALTO, CA 94301

DEITZ NATIONWIDE COURT
REPORTING
100 MERRICK ROAD SUITE 320W
ROCKVILLE CENTRE, NY 11570

DELAGE LANDEN FIN'L SERVICES
880 FIFTH AVENUE
SUITE 1401
NEW YORK, NY 10011

DUANE MORRIS LLP
30 SOUTH 17TH STREET
PHILADELPHIA, PA 19103-4196

EFFAT S. EMAMIAN
233 BROADWAY, SUITE 2702
NEW YORK, NY 10279

EISNER, P.C.
152 WEST 57TH STREET
48TH FLOOR
NEW YORK, NY 10019

ELLEN GRAUER COURT REPORTING
126 EAST 56TH STREET
NEW YORK, NY 10022

EPHRON-MANDEL & HOWARD LLP
299 BORADWAY, SUITE 1615
NEW YORK, NY 10007

EPIQ COURT REPORTING
P.O. BOX 936158
ATLANTA, GA 31193-6158

In re Liddle & Robinson, L.L.P., Debtor

List of Creditors

Page 5 of 11

ETHAN A. BRECHER
270 PARK AVENUE S
APT. 9-G
NEW YORK, NY 10010-6105

FEDERAL BAR COUNCIL
150 BROADWAY
SUITE 505
NEW YORK, NY 10038

GLOBAL CAPACITY
DEPT 33408
PO BOX 39000
SAN FRANCISCO, CA 94139-0001

GLOBE STORAGE & MOVING CO.
C/O LAW FIRM OF ELIAS SCHWARTZ
343 GREAT NECK ROAD
GREAT NECK, NY 11021

HARTFORD
THE HARTFORD
PO BOX 660916
DALLAS, TX 75266-0916

IRON MOUNTAIN RECORDS MGMT
P.O. BOX 27128
NEW YORK, NY 10087-7128

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In re Liddle & Robinson, L.L.P., Debtor

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